

**875—217.51(91D) Conditions for taking tip credits in making wage payments.** The wage credit permitted on account of tips may be taken only with respect to wage payments made under Iowa Code section 91D.1(1)“c” to those employees whose occupations in the workweeks for which the payments are made are those of “tipped employees.” To determine whether a tip credit may be taken in paying wages to a particular employee it is necessary to know what payments constitute “tips,” whether the employee receives “more than \$30 a month” in tipped payments in the occupation in which the employee is engaged, and whether in the occupation the employee receives these payments in the amount “customarily and regularly.” The principles applicable to a resolution of these questions are discussed in rules 875—217.52(91D) to 875—217.59(91D).

SOURCE: 29 CFR 531.51.